

**WABAUNSEE COUNTY, KANSAS**

**FINANCIAL STATEMENT**

**WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

December 31, 2017

**WABAUNSEE COUNTY, KANSAS**  
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January 24, 2019

County Commissioners  
Wabaunsee County, Kansas

### Independent Auditor's Report

We have audited the accompanying summary statement of cash receipts, expenditures, and unencumbered cash - regulatory basis Wabaunsee County, Kansas (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statement.

#### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 to the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

# Independent Auditor's Report

January 24, 2019  
Wabaunsee County, Kansas  
(Continued)

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

### **Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Regulatory-Required Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash - regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget - regulatory basis, individual fund schedules of receipts and expenditures - actual and budget - regulatory basis, schedule of receipts and expenditures - regulatory basis - agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The basic financial statement for the year ended December 31, 2016 (not presented herein), was audited by other auditors whose report dated November 15, 2017, expressed an unmodified opinion on the financial statement. The 2016 financial statement and the other auditor's report are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The report of the other auditors stated that the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2016 was subjected to the auditing procedures applied in the audit of the 2016 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2016, on the basis of accounting described in Note 1.

*Varnoff & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas

**WABAUNSEE COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

<b>Fund</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add: Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
Governmental Funds						
General Funds	\$ 932,654	\$ 2,278,621	\$ 2,198,496	\$ 1,012,779	\$ 105,905	\$ 1,118,684
Special Purpose Funds				-		
Road and Bridge	383,680	2,063,354	2,288,125	158,909	174,433	333,342
Noxious Weed	84,807	257,350	274,790	67,367	50,039	117,406
Noxious Weed Capital Outlay	123,116	52,882	47,528	128,470	-	128,470
Health	16,864	236,619	245,453	8,030	12,936	20,966
Extension Council	967	141,017	140,000	1,984	-	1,984
Regional Library	750	102,527	101,832	1,445	-	1,445
Regional Library Employee Benefits	59	11,918	11,816	161	-	161
Public Transportation	6,529	67,243	70,523	3,249	1,586	4,835
Public Trans. Capital Outlay	64,847	325	-	65,172	30	65,202
Economic Development	28,080	47,709	51,202	24,587	4,553	29,140
Program for Elderly	3,837	90,943	93,766	1,014	-	1,014
Appraiser's Cost	28,098	143,901	154,433	17,566	9,845	27,411
Election	19,390	46,179	54,537	11,032	1,671	12,703
Employee Benefits	530,819	834,202	909,297	455,724	8,111	463,835
Liability Defense	17,363	27,664	35,880	9,147	-	9,147
Park and Recreation	1,140	3,313	2,400	2,053	-	2,053
Mental Retardation	-	15,134	15,000	134	-	134
Mental Health	1,560	49,037	43,600	6,997	-	6,997
Capital Improvement	174,919	49,931	47,054	177,796	-	177,796
Road & Bridge Special Sales Tax	1,579,778	461,474	397,157	1,644,095	-	1,644,095
911 Coordinating Council	75,899	50,501	27,683	98,717	192	98,909
Law Enforcement Trust	27	-	-	27	-	27
Sheriff's Federal Forfeiture	519	3	-	522	-	522
Register of Deeds Technology	33,533	11,292	12,894	31,931	-	31,931
Road Machinery & Equipment	116,477	118,050	-	234,527	-	234,527
Sheriff's County Forfeiture	18,588	71,935	22,597	67,926	708	68,634
County Health Donations	1,225	500	-	1,725	-	1,725
Highway Improvement	886,068	250,000	792,377	343,691	2,748	346,439
Clerk Technology	5,191	2,809	-	8,000	-	8,000

(continued)

STATEMENT 1

The accompanying notes are an integral part of this financial statement.  
See Independent Auditor's Report.

# *Financial Statement*

**WABAUNSEE COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

<b>Fund</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add: Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
Special Purpose Funds						
Treasurer Technology	\$ 5,191	\$ 2,809	\$ -	\$ 8,000	\$ -	\$ 8,000
Conceal Carry	114	457	-	571	-	571
Registered Offender	5,925	1,500	4,905	2,520	-	2,520
County Attorney Forfeiture	12,985	18,759	6,587	25,157	-	25,157
Bond and Interest Funds:						
Saddle Creek Bond & Interest	-	13,079	13,079	-	-	-
Bridge Bond Willard	-	933,255	859,270	73,985	839,274	913,259
Bond and Interest #3	134,673	311,572	366,477	79,768	116,551	196,319
Capital Project Fund:						
Bridge Construction	60,245	-	60,245	-	-	-
<b>Total Reporting Entity     (Excluding Agency Funds)</b>	<u>\$ 5,355,917</u>	<u>\$ 8,767,864</u>	<u>\$ 8,489,733</u>	<u>\$ 4,774,778</u>	<u>\$ 1,328,582</u>	<u>\$ 6,103,360</u>
<b>Composition of Cash:</b>						
						\$ 13,254,300
Checking Accounts						900,000
Certificates of Deposit						500
Cash on hand						<u>\$ 14,154,800</u>
<b>Total Cash</b>						
Agency Funds per Page 38						<u>(8,051,440)</u>
<b>Total Reporting Entity (Excluding Agency Funds)</b>						<u><u>\$ 6,103,360</u></u>

**Composition of Cash:**

Checking Accounts

Certificates of Deposit

Cash on hand

**Total Cash**

Agency Funds per Page 38

**Total Reporting Entity (Excluding Agency Funds)**

The accompanying notes are an integral part of this financial statement.

See Independent Auditor's Report.

**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2017

**Notes to Financial Statement**

**Note 1: Summary of Significant Accounting Policies**

This summary of significant accounting policies of Wabaunsee County, Kansas (the County) is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statement.

**Municipal Financial Reporting Entity**

The County is a municipal corporation governed by three elected commissioners. The financial statement presents the County (the primary government) and its related municipal entity. The related municipal entity is included in the County's reporting entity because of the significance of its operational or financial relationship with the County.

The related municipal entity section of this financial statement includes financial data of the related municipal entity. The related municipal entity is reported separately to emphasize that it is legally separate from the County. The governing body of the related municipal entity is appointed by the County.

**Regulatory Basis Fund Types**

A fund is defined as an independent fiscal and accounting entity with a self-balanced set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year 2017:

*General Fund* – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

*Special Purpose Funds* – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

*Bond and Interest Fund* - Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

*Capital Project Funds* – Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

*Agency Funds* - Used to report assets held by the municipal reporting entity in purely custodial capacity.

**Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the county to use the regulatory basis of accounting.



**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2017

**Note 1: Summary of Significant Accounting Policies (Continued)**

**Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end. A legal operating budget is not required for capital project funds, trust funds, and the following funds:

Sherriff's Federal Forfeiture  
Sherriff's County Forfeiture  
County Health Department  
Highway Improvement  
Treasurer Technology

Road Machinery and Equipment  
Register of Deeds Technology  
Law Enforcement Trust  
Registered Offender  
Clerk Technology

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2017

**Notes to Financial Statement**

**Note 1: Summary of Significant Accounting Policies (Continued)**

**Tax Cycle**

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

**Reclassifications**

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**Note 2: Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods."

At December 31, 2017, the County's carrying amount of deposits was \$14,154,800 and the bank balance was \$14,159,741. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,250,000 was covered by federal depository insurance and \$12,909,741 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2017

**Notes to Financial Statement**

**Note 3: Stewardship, Compliance and Accountability**

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney.

**Budget Law Compliance**

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund. For the year ended December 31, 2017, the following funds were in violation of this statute: Appraiser's Cost and Bond and Interest #3.

**Note 4: Defined Benefit Pension Plan**

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS) a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for Death and Disability Program) and the statutory contribution rate was 9.18% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$192,939 for the year ended December 31, 2017.

**Net Pension Liability.** At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,732,932. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions to the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported on the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2017

**Notes to Financial Statement**

**Note 5: Deferred Compensation Plan**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is jointly administered by Voya Financial and Security Benefit Group. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County contributes a matching contribution on the first \$15 per pay period.

**Note 6: Interfund Transfers**

Operating transfers were as follows:

From	To	Amount
Road and Bridge	Highway Improvement	\$ 250,000
Road and Bridge	Road Machinery and Equipment	100,000
Noxious Weed	Noxious Weed Capital Outlay	50,000

**Note 7: Other Long-Term Obligations from Operations**

**Other Post-Employment Benefits**

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement. During the year ended December 31, 2017, two retirees participated in this plan.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

**Compensated Absences**

The County's policy regarding vacation leave with pay shall be earned and accrued from the employment date of each employee as follows:

**Full-Time Employees**

- 4 hours per month during the first 2 years of employment
- 8 hours per month after 2 full years of employment
- 12 hours per month after 7 full years of employment
- 16 hours per month after 15 full years of employment

**Half-Time Employees**

- 2 hours per month during the first 2 years of employment
- 4 hours per month after 2 full years of employment
- 6 hours per month after 7 full years of employment
- 8 hours per month after 15 full years of employment

A maximum of 160 hours of accumulated vacation may be carried over past the employee's anniversary date from year to year for employees with less than fifteen full years of employment. Employees with fifteen or more years of employment may accumulate up to 240 hours of vacation time carry over. Effective August 15, 2007 any vacation time above these limits will be credited to sick leave. An employee may receive, upon written approval of the department head, compensation for no more than 40 hours of vacation time. If an employee leaves the County, they are entitled to a payment of all accrued vacation pay earned at their final rate of pay.

**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2017

**Note 7: Other Long-Term Obligations from Operations (Continued)**  
**Compensated Absences (Continued)**

Permanent full-time employees shall earn 8 hours of sick leave for each month of service. Part-time employees, who work half-time or more, shall earn 4 hours of sick leave for each month of employment. There is no limit to the number of hours that an employee can accumulate for sick leave. Upon retirement or termination, each employee with seven or more years of service and who has accumulated 400 hours or more of sick leave shall receive compensation for accumulated sick leave as follows:

Compensation for 200 hours, if such person has completed 8 or more years of service and has accumulated at least 400 hours of sick leave.

Compensation for 400 hours, if such person has completed 15 or more years of service and has accumulated at least 700 hours of sick leave.

Compensation for 600 hours, if such person has completed 25 or more years of service and has accumulated 1200 hours of sick leave or more.

**Note 8: Litigation**

The County knows of no actual or possible litigation, claims, or assessments whose effects should be considered in the preparation of the financial statement as of December 31, 2016.

**Note 9: Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To insure against risk of these types of losses, the County has purchased commercial insurance coverage from Great American Alliance Insurance Company and EMC Insurance Company. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Note 10: Subsequent Events**

Management has evaluated subsequent events through January 24, 2019, the date the financial statement was available to be issued.

**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2017

**Note 11: Long-Term Debt Schedule**

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>										
Series 2015A	0.00%	4/23/15	\$ 2,750,000	7/27/05	\$ 2,570,000	\$ -	\$ 220,000	\$ (220,000)	\$ 2,350,000	\$ 58,245
Series 2017A	1.5 - 3.0%	11/15/17	930,000	2032	-	930,000	-	930,000	930,000	-
					<u>\$ 2,570,000</u>	<u>\$ 930,000</u>	<u>\$ 220,000</u>	<u>\$ 710,000</u>	<u>\$ 3,280,000</u>	<u>\$ 58,245</u>
 Lease Purchase										
2012 Dump Truck	3.07%	7/23/12	155,728	7/23/17	\$ 32,984	\$ -	\$ 32,984	\$ (32,984)	\$ -	\$ 1,130
					<u>\$ 32,984</u>	<u>\$ -</u>	<u>\$ 32,984</u>	<u>\$ (32,984)</u>	<u>\$ -</u>	<u>\$ 1,130</u>
<b>Total Contractual Indebtedness</b>					<u>\$ 2,602,984</u>	<u>\$ 930,000</u>	<u>\$ 252,984</u>	<u>\$ 677,016</u>	<u>\$ 3,280,000</u>	<u>\$ 59,375</u>

**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2017

**Note 12: Maturity of Long-Term Debt**

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023-2027</u>	<u>2028-2032</u>	<u>2033-2037</u>	<u>Total</u>
<b>PRINCIPAL</b>									
Series 2015A	\$ 115,000	\$ 115,000	\$ 105,000	\$ 110,000	\$ 110,000	\$ 610,000	\$ 705,000	\$ 480,000	\$ 2,350,000
Series 2017A	40,000	55,000	55,000	60,000	60,000	310,000	350,000	-	930,000
	<u>\$ 155,000</u>	<u>\$ 170,000</u>	<u>\$ 160,000</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u>\$ 920,000</u>	<u>\$ 1,055,000</u>	<u>\$ 480,000</u>	<u>\$ 3,280,000</u>
<b>INTEREST</b>									
Series 2015A	\$ 54,945	\$ 53,220	\$ 51,495	\$ 49,920	\$ 48,270	\$ 209,923	\$ 132,800	\$ 29,100	\$ 629,673
Series 2017A	20,233	22,250	21,150	20,050	18,850	75,225	31,938	-	209,696
	<u>\$ 75,178</u>	<u>\$ 75,470</u>	<u>\$ 72,645</u>	<u>\$ 69,970</u>	<u>\$ 67,120</u>	<u>\$ 285,148</u>	<u>\$ 164,738</u>	<u>\$ 29,100</u>	<u>\$ 839,369</u>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<u>\$ 230,178</u>	<u>\$ 245,470</u>	<u>\$ 232,645</u>	<u>\$ 239,970</u>	<u>\$ 237,120</u>	<u>\$ 1,205,148</u>	<u>\$ 1,219,738</u>	<u>\$ 509,100</u>	<u>\$ 4,119,369</u>

***REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION***



**WABAUNSEE COUNTY, KANSAS**  
**SUMMARY STATEMENT OF EXPENDITURES - ACTUAL AND**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

<b>Fund</b>	<b>Certified Budget</b>	<b>Adjustment for Qualifying Budget Credits</b>	<b>Total Budget for Comparison</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance Over (Under)</b>
Governmental Funds					
General	\$ 2,406,096	\$ -	\$ 2,406,096	\$ 2,198,496	\$ (207,600)
Special Purpose Funds					
Road and Bridge	2,336,834	-	2,336,834	2,288,125	(48,709)
Noxious Weed	275,100	-	275,100	274,790	(310)
Noxious Weed Capital Outlay	98,116	-	98,116	47,528	(50,588)
Health	260,774	-	260,774	245,453	(15,321)
Extension Council	140,000	-	140,000	140,000	-
Regional Library	101,832	-	101,832	101,832	-
Regional Library Employee Benefits	11,816	-	11,816	11,816	-
Public Transportation	76,000	-	76,000	70,523	(5,477)
Public Transportation Capital Outlay	64,800	-	64,800	-	(64,800)
Economic Development	61,800	-	61,800	51,202	(10,598)
Program for Elderly	93,766	-	93,766	93,766	-
Appraiser's Cost	145,550	-	145,550	154,433	8,883
Election	56,500	-	56,500	54,537	(1,963)
Employee Benefits	1,191,000	-	1,191,000	909,297	(281,703)
Liability Defense	36,000	-	36,000	35,880	(120)
Park and Recreation	4,761	-	4,761	2,400	(2,361)
Mental Retardation	15,000	-	15,000	15,000	-
Mental Health	45,400	-	45,400	43,600	(1,800)
Capital Improvement	48,998	-	48,998	47,054	(1,944)
Road and Bridge Special Sales Tax	1,899,327	-	1,899,327	397,157	(1,502,170)
911 Coordinating Council	130,514	-	130,514	27,683	(102,831)
Bond and Interest Funds:			-		
Bond and Interest #3	328,260	-	328,260	366,477	38,217

**WABAUNSEE COUNTY, KANSAS**  
**GENERAL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

		<b>2017</b>		<b>Variance</b>
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad Valorem	\$ 1,158,189	\$ 1,362,736	\$ 1,387,344	\$ (24,608)
Delinquent	16,898	19,077	-	19,077
Interest on delinquent tax	21,837	31,883	20,000	11,883
Countywide sales tax	507,193	390,485	290,000	100,485
Motor vehicle tax	134,495	117,042	104,858	12,184
Recreational vehicle tax	2,585	2,218	2,199	19
16/20 Vehicle tax	8,266	8,607	6,775	1,832
Commercial vehicle tax	4,773	3,983	3,537	446
Watercraft tax	-	-	-	-
Liquor tax	1,579	3,313	1,200	2,113
Mineral tax	-	814	2,500	(1,686)
Mortgage registrations	56,864	38,262	45,000	(6,738)
Officer's fees	71,283	73,468	45,000	28,468
Building permits and zoning appeals	12,477	9,317	5,100	4,217
Sheriffs fees	21,073	24,997	15,000	9,997
Antique tags	3,130	3,095	2,500	595
Diversion fees	22,218	21,012	20,000	1,012
Special Auto	-	-	5,000	-
Interest on idle funds	22,629	32,441	5,000	27,441
Reimbursements	6,208	19,486	-	19,486
Other receipts	3,763	116,385	5,000	111,385
<b>Total Cash Receipts</b>	<b>\$ 2,075,460</b>	<b>\$ 2,278,621</b>	<b>\$ 1,966,013</b>	<b>\$ 317,608</b>

**WABAUNSEE COUNTY, KANSAS**  
**GENERAL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance Over (Under)
		Actual	Budget	
<b>EXPENDITURES</b>				
County Commissioners				
Personnel services	\$ 46,125	\$ 47,486	\$ 49,440	\$ (1,954)
Contractual services	16,564	16,115	16,000	115
Commodities	1,208	1,480	2,000	(520)
Capital outlay	-	-	1,000	(1,000)
<b>Total County Commissioners</b>	<b>\$ 63,897</b>	<b>\$ 65,081</b>	<b>\$ 68,440</b>	<b>\$ (3,359)</b>
County Clerk				
Personnel services	\$ 115,813	\$ 119,247	\$ 120,500	\$ (1,253)
Capital outlay	2,145	-	1,000	(1,000)
Commodities	1,396	2,457	2,500	(43)
Contractual services	-	2,175	3,700	(1,525)
<b>Total County Clerk</b>	<b>\$ 119,354</b>	<b>\$ 123,879</b>	<b>\$ 127,700</b>	<b>\$ (3,821)</b>
County Treasurer				
Personnel services	\$ 74,319	\$ 79,943	\$ 82,600	\$ (2,657)
Commodities	12,382	5,336	3,500	1,836
Capital outlay	2,891	-	2,500	
Contractual services	-	13,223	17,260	(4,037)
<b>Total County Treasurer</b>	<b>\$ 89,592</b>	<b>\$ 98,502</b>	<b>\$ 105,860</b>	<b>\$ (4,858)</b>
County Attorney				
Personnel services	\$ 92,309	\$ 93,089	\$ 92,202	\$ 887
Contractual services	11,315	9,308	12,100	(2,792)
Commodities	822	861	1,400	(539)
<b>Total County Attorney</b>	<b>\$ 104,446</b>	<b>\$ 103,258</b>	<b>\$ 105,702</b>	<b>\$ (2,444)</b>
Register of Deeds				
Personnel services	\$ 87,750	\$ 82,791	\$ 80,456	\$ 2,335
Contractual services	3,602	3,080	4,300	(1,220)
Commodities	888	1,646	3,000	(1,354)
<b>Total Register of Deeds</b>	<b>\$ 92,240</b>	<b>\$ 87,517</b>	<b>\$ 87,756</b>	<b>\$ (239)</b>
Sheriff				
Personnel services	\$ 769,451	\$ 801,210	\$ 801,171	\$ 39
Contractual services	100,275	86,966	98,500	(11,534)
Commodities	79,928	107,955	96,500	11,455
Capital outlay	42,548	32,287	39,500	(7,213)
<b>Total Sheriff</b>	<b>\$ 992,202</b>	<b>\$ 1,028,418</b>	<b>\$ 1,035,671</b>	<b>\$ (7,253)</b>
District Court				
Contractual services	\$ 74,588	\$ 66,352	\$ 80,878	\$ (14,526)
Commodities	3,280	6,222	4,200	2,022
Capital outlay	9,446	855	5,730	(4,875)
<b>Total District Court</b>	<b>\$ 87,314</b>	<b>\$ 73,429</b>	<b>\$ 90,808</b>	<b>\$ (17,379)</b>

(continued)

**WABAUNSEE COUNTY, KANSAS**  
**GENERAL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance Over (Under)
		Actual	Budget	
<b>EXPENDITURES (CONTINUED)</b>				
Courthouse				
Personnel services	\$ 30,123	\$ 30,853	\$ 32,000	\$ (1,147)
Contractual services	44,805	55,458	54,600	858
Commodities	7,358	5,230	10,400	(5,170)
Capital outlay	-	-	90,000	(90,000)
<b>Total Courthouse</b>	<u>\$ 82,286</u>	<u>\$ 91,541</u>	<u>\$ 187,000</u>	<u>\$ (95,459)</u>
Emergency Preparedness				
Personnel services	\$ 21,664	\$ 23,542	\$ 28,746	\$ (5,204)
Contractual services	19,888	8,612	14,200	(5,588)
Commodities	709	702	2,600	(1,898)
Capital outlay	-	292	2,250	(1,958)
<b>Total Emergency Preparedness</b>	<u>\$ 42,261</u>	<u>\$ 33,148</u>	<u>\$ 47,796</u>	<u>\$ (14,648)</u>
Planning and Zoning				
Personnel services	\$ 22,635	\$ 24,022	\$ 34,199	\$ (10,177)
Contractual services	9,911	6,661	5,400	1,261
Commodities	467	312	550	(238)
Capital outlay	1,315	298	300	(2)
<b>Total Planning and Zoning</b>	<u>\$ 34,328</u>	<u>\$ 31,293</u>	<u>\$ 40,449</u>	<u>\$ (9,156)</u>
Special Services				
Historical	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Solid waste	5,544	16,002	10,000	6,002
Soil conservation	28,000	35,000	35,000	-
Coroner's expense	15,902	16,114	15,500	614
County Fair	19,900	19,900	19,900	-
Courthouse maintenance	16,257	31,548	60,000	(28,452)
Juvenile detention	15,000	1,200	14,000	(12,800)
Three Rivers Inc.	-	2,500	2,500	-
Allocable expense	24,710	17,702	30,000	(12,298)
Audit/Budget	20,006	34,145	35,000	(855)
Technology	36,996	57,671	65,000	(7,329)
Miscellaneous	1,209	126,465	15,000	111,465
Health	-	-	22,000	(22,000)
To 911	2,475	2,517	3,000	(483)
Community Health Ministry	-	2,500	2,500	-
Fire Management Assistance	-	89,166	1,000	88,166
Senior ACA & Admin Match	-	-	3,514	(3,514)
Employee Benefits	790	-	-	-
Transfer to Equipment Reserve	-	-	165,000	(165,000)
<b>Total Special Services</b>	<u>\$ 196,789</u>	<u>\$ 462,430</u>	<u>\$ 508,914</u>	<u>\$ (46,484)</u>
<b>Total Expenditures</b>	<u>\$ 1,904,709</u>	<u>\$ 2,198,496</u>	<u>\$ 2,406,096</u>	<u>\$ (205,100)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ 170,751</u>	<u>\$ 80,125</u>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>761,903</u>	<u>932,654</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 932,654</u>	<u>\$ 1,012,779</u>		

See Independent Auditor's Report.

**WABAUNSEE COUNTY, KANSAS**  
**ROAD AND BRIDGE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad Valorem property tax	\$ 1,377,240	\$ 1,549,051	\$ 1,576,895	\$ (27,844)
Delinquent tax	16,498	21,272	-	21,272
Motor vehicle tax	123,958	137,794	124,728	13,066
Recreational vehicle	2,369	2,622	2,613	9
16/20 vehicle tax	10,015	7,849	8,058	(209)
Commercial vehicle tax	4,354	4,738	4,205	533
Intergovernmental revenue				
Special Highway Fund and Equalization	264,875	271,181	265,391	5,790
Miscellaneous				
Refunds and reimbursements	36,856	68,847	20,000	48,847
<b>Total Cash Receipts</b>	<u>\$ 1,836,165</u>	<u>\$ 2,063,354</u>	<u>\$ 2,001,890</u>	<u>\$ 61,464</u>
<b>EXPENDITURES</b>				
Maintenance				
Personnel services	\$ 372,996	\$ 421,809	\$ 478,584	\$ (56,775)
Contractual services	87,232	97,387	156,750	(59,363)
Commodities	590,589	1,119,818	1,230,500	(110,682)
Construction				
Capital outlay	455,089	299,111	471,000	(171,889)
Transfers out	450,000	350,000	-	350,000
<b>Total Expenditures</b>	<u>\$ 1,955,906</u>	<u>\$ 2,288,125</u>	<u>\$ 2,336,834</u>	<u>\$ (48,709)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (119,741)	\$ (224,771)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>503,421</u>	<u>383,680</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 383,680</u>	<u>\$ 158,909</u>		

**WABAUNSEE COUNTY, KANSAS**  
**NOXIOUS WEED**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<b>2016</b>	<b>2017</b>		<b>Variance Over (Under)</b>
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 117,107	\$ 121,584	\$ 123,713	\$ (2,129)
Delinquent	1,472	1,835	-	1,835
Sale of chemicals and labor	107,075	120,810	98,930	21,880
Motor vehicle	11,577	11,757	10,603	1,154
Recreational vehicle	222	223	222	1
16/20 vehicle	797	738	685	53
Commercial vehicle	409	403	357	46
<b>Total Cash Receipts</b>	<b>\$ 238,659</b>	<b>\$ 257,350</b>	<b>\$ 234,510</b>	<b>\$ 22,840</b>
<b>EXPENDITURES</b>				
Personnel services	\$ 59,881	\$ 60,285	\$ 66,400	\$ (6,115)
Contractual services	31,804	32,150	14,750	17,400
Commodities	110,047	121,622	173,950	(52,328)
Capital outlay	-	10,733	-	10,733
Mowing	-	-	20,000	(20,000)
Transfer to Nox. Weed Capital Outlay	25,000	50,000	-	50,000
<b>Total Expenditures</b>	<b>\$ 226,732</b>	<b>\$ 274,790</b>	<b>\$ 275,100</b>	<b>\$ (310)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 11,927</b>	<b>\$ (17,440)</b>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>72,880</b>	<b>84,807</b>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 84,807</b>	<b>\$ 67,367</b>		

**WABAUNSEE COUNTY, KANSAS**  
**NOXIOUS WEED CAPITAL OUTLAY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<b>2016</b>	<b>2017</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Miscellaneous	\$ -	\$ 2,882	\$ -	\$ 2,882
Transfer from Noxious Weed Fund	25,000	50,000	-	50,000
<b>Total Receipts</b>	<u>\$ 25,000</u>	<u>\$ 52,882</u>	<u>\$ -</u>	<u>\$ 52,882</u>
<b>EXPENDITURES</b>				
Capital outlay	\$ -	\$ 47,528	\$ 98,116	\$ (50,588)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 25,000	\$ 5,354		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>98,116</u>	<u>123,116</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 123,116</u>	<u>\$ 128,470</u>		

**WABAUNSEE COUNTY, KANSAS**  
**HEALTH**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

		<b>2017</b>		<b>Variance</b>
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 145,765	\$ 153,840	\$ 156,563	\$ (2,723)
Delinquent	1,885	2,301	-	2,301
Motor vehicle	14,944	14,655	13,200	1,455
Recreational vehicle	287	278	277	1
16/20 vehicle	1,002	953	853	100
Commercial vehicle	529	501	445	56
Grants	30,504	64,091	39,200	24,891
Other revenues	29,523	-	36,825	(36,825)
<b>Total Cash Receipts</b>	<b>\$ 224,439</b>	<b>\$ 236,619</b>	<b>\$ 247,363</b>	<b>\$ (10,744)</b>
<b>EXPENDITURES</b>				
Personnel services	\$ 194,110	\$ 202,066	\$ 186,510	\$ 15,556
Contractual services	18,260	22,839	19,600	3,239
Commodities	12,326	11,598	14,700	(3,102)
Capital outlay	1,880	8,950	22,050	(13,100)
Environmental sanitation	-	-	17,914	(17,914)
<b>Total Expenditures</b>	<b>\$ 226,576</b>	<b>\$ 245,453</b>	<b>\$ 260,774</b>	<b>\$ (15,321)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (2,137)</b>	<b>\$ (8,834)</b>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>19,001</b>	<b>16,864</b>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 16,864</b>	<b>\$ 8,030</b>		



**WABAUNSEE COUNTY, KANSAS**  
**EXTENSION COUNCIL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<b>2016</b>	<b>2017</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 117,898	\$ 125,794	\$ 128,025	\$ (2,231)
Delinquent	1,611	1,912	-	1,912
Motor vehicle	12,644	11,874	10,671	1,203
Recreational vehicle	243	225	224	1
16/20 vehicle	869	806	689	117
Commercial vehicle	447	406	360	46
<b>Total Cash Receipts</b>	<u>\$ 133,712</u>	<u>\$ 141,017</u>	<u>\$ 139,969</u>	<u>\$ 1,048</u>
<b>EXPENDITURES</b>				
Appropriation of the year	<u>\$ 136,000</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (2,288)	\$ 1,017		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>3,255</u>	<u>967</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 967</u>	<u>\$ 1,984</u>		

**WABAUNSEE COUNTY, KANSAS**  
**REGIONAL LIBRARY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<b>2016</b>	<b>2017</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 87,916	\$ 91,185	\$ 92,871	\$ (1,686)
Delinquent	1,238	1,419	-	1,419
Motor vehicle	9,407	8,853	7,959	894
Recreational vehicle	180	168	167	1
16/20 vehicle	641	600	514	86
Commercial vehicle	333	302	268	34
<b>Total Cash Receipts</b>	<u>\$ 99,715</u>	<u>\$ 102,527</u>	<u>\$ 101,779</u>	<u>\$ 748</u>
<b>EXPENDITURES</b>				
Appropriation for the year	\$ 101,501	\$ 101,832	\$ 101,832	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,786)	\$ 695		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>2,536</u>	<u>750</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 750</u>	<u>\$ 1,445</u>		

**WABAUNSEE COUNTY, KANSAS**  
**REGIONAL LIBRARY EMPLOYEE BENEFITS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<b>2016</b>	<b>2017</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 10,697	\$ 10,538	\$ 10,728	\$ (190)
Delinquent	147	172	-	172
Motor vehicle	1,159	1,078	970	108
Recreational vehicle	22	20	20	-
16/20 vehicle	77	74	63	11
Commercial vehicle	41	36	33	3
<b>Total Cash Receipts</b>	<u>\$ 12,143</u>	<u>\$ 11,918</u>	<u>\$ 11,814</u>	<u>\$ 104</u>
<b>EXPENDITURES</b>				
Employee benefits	<u>\$ 12,311</u>	<u>\$ 11,816</u>	<u>\$ 11,816</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (168)	\$ 102		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>227</u>	<u>59</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 59</u>	<u>\$ 161</u>		

**WABAUNSEE COUNTY, KANSAS**  
**PUBLIC TRANSPORTATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<b>2016</b>	<b>2017</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 8,095	\$ 14,375	\$ 14,489	\$ (114)
Delinquent	234	182	-	182
Motor vehicle	1,839	840	723	117
Recreational vehicle	35	16	15	1
16/20 vehicle	-	-	47	(47)
Commercial vehicle	65	27	24	3
User fees	6,891	-	5,000	(5,000)
State of Kansas	40,247	51,803	52,040	(237)
Reimbursements	202	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 57,608</u>	<u>\$ 67,243</u>	<u>\$ 72,338</u>	<u>\$ (5,095)</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 30,188	\$ 37,953	\$ 36,000	\$ 1,953
Contractual	17,799	18,026	21,000	(2,974)
Commodities	16,514	14,544	18,500	(3,956)
Capital outlay	-	-	500	(500)
<b>Total Expenditures</b>	<u>\$ 64,501</u>	<u>\$ 70,523</u>	<u>\$ 76,000</u>	<u>\$ (5,477)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (6,893)	\$ (3,280)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>13,422</u>	<u>6,529</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 6,529</u>	<u>\$ 3,249</u>		

**WABAUNSEE COUNTY, KANSAS**  
**PUBLIC TRANSPORTATION CAPITAL OUTLAY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<b>2016</b>	<b>2017</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Interest income	\$ 297	\$ 325	\$ 150	\$ 175
<b>EXPENDITURES</b>				
Equipment	\$ -	\$ -	\$ 64,800	\$ (64,800)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 297	\$ 325		
<b>UNENCUMBERED CASH - JANUARY 1</b>	64,550	64,847		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 64,847	\$ 65,172		

**WABAUNSEE COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 50,818	\$ 38,278	\$ 38,960	\$ (682)
Delinquent	605	776	-	776
Motor vehicle	4,535	5,083	4,605	478
Recreational vehicle	87	97	96	1
16/20 vehicle	340	288	297	(9)
Commercial vehicle	160	175	155	20
Miscellaneous collections	2,481	3,012	1,000	2,012
<b>Total Cash Receipts</b>	<u>\$ 59,026</u>	<u>\$ 47,709</u>	<u>\$ 45,113</u>	<u>\$ 2,596</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 35,870	\$ 37,076	\$ 40,000	\$ (2,924)
Contractual	13,290	12,669	14,350	(1,681)
Commodities	1,843	1,114	5,650	(4,536)
Capital outlay	343	343	1,800	(1,457)
Other	1,726	-	-	-
<b>Total Expenditures</b>	<u>\$ 53,072</u>	<u>\$ 51,202</u>	<u>\$ 61,800</u>	<u>\$ (10,598)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 5,954	\$ (3,493)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>22,126</u>	<u>28,080</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 28,080</u>	<u>\$ 24,587</u>		

**WABAUNSEE COUNTY, KANSAS**  
**PROGRAM FOR ELDERLY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

		<b>2017</b>		<b>Variance</b>
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 78,071	\$ 80,974	\$ 82,477	\$ (1,503)
Delinquent	964	1,221	-	1,221
Motor vehicle	7,721	7,838	7,068	770
Recreational vehicle	148	149	148	1
16/20 vehicle	541	492	457	35
Commercial vehicle	-	269	238	31
Collections	273	-	-	-
<b>Total Cash Receipts</b>	<b>\$ 87,718</b>	<b>\$ 90,943</b>	<b>\$ 90,388</b>	<b>\$ 555</b>
<b>EXPENDITURES</b>				
Appropriations	\$ 88,960	\$ 93,766	\$ 93,766	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,242)</b>	<b>\$ (2,823)</b>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>5,079</b>	<b>3,837</b>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 3,837</b>	<b>\$ 1,014</b>		

**WABAUNSEE COUNTY, KANSAS**  
**APPRAISER'S COST**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

		<b>2017</b>		<b>Variance</b>
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 111,895	\$ 124,167	\$ 126,416	\$ (2,249)
Delinquent	1,462	1,824	-	1,824
Motor vehicle	12,700	11,296	10,130	1,166
Recreational vehicle	244	214	212	2
16/20 vehicle	805	812	654	158
Commercial vehicle	450	385	342	43
Other reimbursements	4,618	5,203	-	5,203
<b>Total Cash Receipts</b>	<u>\$ 132,174</u>	<u>\$ 143,901</u>	<u>\$ 137,754</u>	<u>\$ 6,147</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 91,151	\$ 128,089	\$ 102,800	\$ 25,289
Contractual	25,516	20,889	30,750	(9,861)
Commodities	6,068	4,654	8,000	(3,346)
Capital outlay	1,803	801	4,000	(3,199)
<b>Total Expenditures</b>	<u>\$ 124,538</u>	<u>\$ 154,433</u>	<u>\$ 145,550</u>	<u>\$ 8,883</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 7,636	\$ (10,532)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>20,462</u>	<u>28,098</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 28,098</u>	<u>\$ 17,566</u>		



**WABAUNSEE COUNTY, KANSAS**  
**ELECTION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

		<b>2017</b>		<b>Variance</b>
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 42,781	\$ 40,696	\$ 41,383	\$ (687)
Delinquent	521	661	-	661
Motor vehicle	4,082	4,290	3,877	413
Recreational vehicle	78	82	81	1
16/20 vehicle	287	260	250	10
Commercial vehicle	144	147	131	16
Reimbursements	41	43	-	43
<b>Total Cash Receipts</b>	<b>\$ 47,934</b>	<b>\$ 46,179</b>	<b>\$ 45,722</b>	<b>\$ 457</b>
<b>EXPENDITURES</b>				
Personnel services	\$ 25,378	\$ 27,950	\$ 25,000	\$ 2,950
Contractual	12,152	22,740	24,500	(1,760)
Commodities	10,676	3,847	4,000	(153)
Capital outlay	-	-	3,000	(3,000)
<b>Total Expenditures</b>	<b>\$ 48,206</b>	<b>\$ 54,537</b>	<b>\$ 56,500</b>	<b>\$ (1,963)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (272)</b>	<b>\$ (8,358)</b>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>19,662</b>	<b>19,390</b>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 19,390</b>	<b>\$ 11,032</b>		

**WABAUNSEE COUNTY, KANSAS**  
**EMPLOYEE BENEFITS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

		<b>2017</b>		<b>Variance</b>
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 853,041	\$ 722,757	\$ 735,418	\$ (12,661)
Delinquent	12,579	14,119	-	14,119
Motor vehicle	101,315	86,284	77,228	9,056
Recreational vehicle	1,946	1,635	1,618	17
16/20 vehicle	6,522	6,473	4,990	1,483
Commercial vehicle	3,590	2,934	2,604	330
Reimbursements	5,359	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 984,352</u>	<u>\$ 834,202</u>	<u>\$ 821,858</u>	<u>\$ 12,344</u>
<b>EXPENDITURES</b>				
Payroll taxes and employee benefits	\$ 917,976	\$ 906,317	\$ 1,191,000	\$ (284,683)
Other	3,491	2,980	-	2,980
<b>Total Expenditures</b>	<u>\$ 921,467</u>	<u>\$ 909,297</u>	<u>\$ 1,191,000</u>	<u>\$ (281,703)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 62,885	\$ (75,095)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>467,934</u>	<u>530,819</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 530,819</u>	<u>\$ 455,724</u>		

**WABAUNSEE COUNTY, KANSAS**  
**LIABILITY DEFENSE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

		<b>2017</b>		<b>Variance</b>
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 22,799	\$ 24,720	\$ 25,131	\$ (411)
Delinquent	286	365	-	365
Motor vehicle	2,489	2,298	2,066	232
Recreational vehicle	48	44	43	1
16/20 vehicle	165	159	134	25
Commercial vehicle	88	78	70	8
<b>Total Cash Receipts</b>	<u>\$ 25,875</u>	<u>\$ 27,664</u>	<u>\$ 27,444</u>	<u>\$ 220</u>
<b>EXPENDITURES</b>				
Insurance and bond premiums	\$ 27,346	\$ 35,880	\$ 36,000	\$ (120)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,471)	\$ (8,216)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>18,834</u>	<u>17,363</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 17,363</u>	<u>\$ 9,147</u>		

**WABAUNSEE COUNTY, KANSAS**  
**PARK AND RECREATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<b>2016</b>	<b>2017</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Taxes				
Liquor	\$ 1,579	\$ 3,313	\$ 2,000	\$ 1,313
<b>EXPENDITURES</b>				
Payments to cities and lakes				
Recreational programs	\$ 1,200	\$ 2,400	\$ 4,761	\$ (2,361)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 379	\$ 913		
<b>UNENCUMBERED CASH - JANUARY 1</b>	761	1,140		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 1,140	\$ 2,053		

**WABAUNSEE COUNTY, KANSAS**  
**MENTAL RETARDATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 13,657	\$ 13,456	\$ 13,663	\$ (207)
Delinquent	108	190	-	190
Motor vehicle	929	1,356	1,234	122
Recreational vehicle tax	18	26	26	-
16/20 vehicle tax	64	59	80	(21)
Commercial vehicle tax	33	47	42	5
<b>Total Cash Receipts</b>	<u>\$ 14,809</u>	<u>\$ 15,134</u>	<u>\$ 15,045</u>	<u>\$ 89</u>
<b>EXPENDITURES</b>				
Appropriation to Mental Health Unit	\$ 14,967	\$ 15,000	\$ 15,000	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (158)	\$ 134		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>158</u>	<u>-</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>	<u>\$ 134</u>		

**WABAUNSEE COUNTY, KANSAS**  
**MENTAL HEALTH**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<b>2016</b>	<b>2017</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 38,174	\$ 36,640	\$ 37,271	\$ (631)
Delinquent	436	580	-	580
Motor vehicle	3,510	3,823	3,454	369
Recreational vehicle tax	67	73	72	1
16/20 vehicle tax	249	223	223	-
Commercial vehicle tax	124	131	116	15
Liquor tax	3,862	7,567	4,400	3,167
<b>Total Cash Receipts</b>	<u>\$ 46,422</u>	<u>\$ 49,037</u>	<u>\$ 45,536</u>	<u>\$ 3,501</u>
<b>EXPENDITURES</b>				
Remittance to Mental Health Center	\$ 44,862	\$ 43,600	\$ 45,400	\$ (1,800)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 1,560	\$ 5,437		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>-</u>	<u>1,560</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,560</u>	<u>\$ 6,997</u>		

**WABAUNSEE COUNTY, KANSAS**  
**CAPITAL IMPROVEMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<b>2016</b>	<b>2017</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 78,030	\$ 40,583	\$ 41,238	\$ (655)
Delinquent	502	993	-	993
Motor vehicle	3,943	7,839	7,068	771
Recreational vehicle tax	-	-	148	(148)
16/20 vehicle tax	266	247	457	(210)
Commercial vehicle tax	137	269	238	31
Kansas Historical Society - State aid	84,288	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 167,166</u>	<u>\$ 49,931</u>	<u>\$ 49,149</u>	<u>\$ 782</u>
<b>EXPENDITURES</b>				
Contractual services	\$ 9,936	\$ 44,513	\$ -	\$ 44,513
Commodities	61	623	-	623
Capital outlay	-	1,918	48,998	-
<b>Total Expenditures</b>	<u>\$ 9,997</u>	<u>\$ 47,054</u>	<u>\$ 48,998</u>	<u>\$ 45,136</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 157,169	\$ 2,877		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>17,750</u>	<u>174,919</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 174,919</u>	<u>\$ 177,796</u>		

**WABAUNSEE COUNTY, KANSAS**  
**ROAD AND BRIDGE SPECIAL SALES TAX**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<b>2016</b>	<b>2017</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Collections	\$ 351,098	\$ 452,951	\$ 280,000	\$ 172,951
Interest income	6,510	8,523	2,000	6,523
<b>Total Cash Receipts</b>	<u>\$ 357,608</u>	<u>\$ 461,474</u>	<u>\$ 282,000</u>	<u>\$ 179,474</u>
<b>EXPENDITURES</b>				
Capital outlay	\$ 123,757	\$ 397,157	\$ -	\$ 397,157
Capital projects	-	-	1,899,327	(1,899,327)
<b>Total Expenditures</b>	<u>\$ 123,757</u>	<u>\$ 397,157</u>	<u>\$ 1,899,327</u>	<u>\$ (1,502,170)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 233,851	\$ 64,317		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,345,927</u>	<u>1,579,778</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,579,778</u>	<u>\$ 1,644,095</u>		



**WABAUNSEE COUNTY, KANSAS**  
**911 COORDINATING COUNCIL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<b>2016</b>	<b>2017</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Collections	\$ 45,977	\$ 44,969	\$ 55,000	\$ (10,031)
Interest income	4,267	5,532	100	5,432
<b>Total Cash Receipts</b>	<u>\$ 50,244</u>	<u>\$ 50,501</u>	<u>\$ 55,100</u>	<u>\$ (4,599)</u>
<b>EXPENDITURES</b>				
Contractual	\$ 27,236	\$ 23,082	\$ 30,000	\$ (6,918)
Commodities	-	3,453	10,000	(6,547)
Capital outlay	2,423	1,148	90,514	(89,366)
<b>Total Expenditures</b>	<u>\$ 29,659</u>	<u>\$ 27,683</u>	<u>\$ 130,514</u>	<u>\$ (102,831)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 20,585	\$ 22,818		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>55,314</u>	<u>75,899</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 75,899</u>	<u>\$ 98,717</u>		

**WABAUNSEE COUNTY, KANSAS**  
**LAW ENFORCEMENT TRUST**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>	\$ -	\$ -
<b>EXPENDITURES</b>	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>27</u>	<u>27</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 27</u></u>	<u><u>\$ 27</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**SHERIFF'S FEDERAL FORFEITURE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>		
Interest income	\$ 2	\$ 3
<b>EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2	\$ 3
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>517</u>	<u>519</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 519</u></u>	<u><u>\$ 522</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**REGISTER OF DEEDS TECHNOLOGY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>		
Technology fees	\$ 10,343	\$ 11,106
Interest income	150	186
<b>Total Cash Receipts</b>	<u>\$ 10,493</u>	<u>\$ 11,292</u>
<b>EXPENDITURES</b>		
Contractual	\$ 6,415	\$ 1,819
Commodities	134	11,075
<b>Total Expenditures</b>	<u>\$ 6,549</u>	<u>\$ 12,894</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 3,944	\$ (1,602)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>29,589</u>	<u>33,533</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 33,533</u></u>	<u><u>\$ 31,931</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**ROAD MACHINERY AND EQUIPMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>		
Sale of property	\$ 12,230	\$ 18,050
Transfer from Road and Bridge	50,000	100,000
<b>Total Cash Receipts</b>	<u>\$ 62,230</u>	<u>\$ 118,050</u>
<b>EXPENDITURES</b>		
Purchase of machinery	<u>\$ 94,400</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (32,170)	\$ 118,050
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>148,647</u>	<u>116,477</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 116,477</u></u>	<u><u>\$ 234,527</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**SHERIFF'S COUNTY FORFEITURE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>		
Interest income	\$ 92	\$ 300
Miscellaneous	-	71,635
<b>Total Cash Receipts</b>	<u>\$ 92</u>	<u>\$ 71,935</u>
<b>EXPENDITURES</b>		
Contractual	\$ 300	\$ 16,248
Commodities	5,360	6,349
<b>Total Expenditures</b>	<u>\$ 5,660</u>	<u>\$ 22,597</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (5,568)	\$ 49,338
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>24,156</u>	<u>18,588</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 18,588</u></u>	<u><u>\$ 67,926</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**COUNTY HEALTH DONATIONS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>		
State grants	\$ -	\$ 500
<b>EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ 500
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,225</u>	<u>1,225</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 1,225</u></u>	<u><u>\$ 1,725</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**HIGHWAY IMPROVEMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>		
Transfer from Road and Bridge	\$ 400,000	\$ 250,000
<b>EXPENDITURES</b>		
Contractual services	\$ 2,385	\$ 767,427
Commodities	11,547	24,950
<b>Total Expenditures</b>	<u>\$ 13,932</u>	<u>\$ 792,377</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 386,068	\$ (542,377)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>500,000</u>	<u>886,068</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 886,068</u></u>	<u><u>\$ 343,691</u></u>



**WABAUNSEE COUNTY, KANSAS**  
**CLERK TECHNOLOGY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>		
Collections	\$ 2,586	\$ 2,777
Interest income	14	32
<b>Total Cash Receipts</b>	<u>\$ 2,600</u>	<u>\$ 2,809</u>
<b>EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,600	\$ 2,809
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>2,591</u>	<u>5,191</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 5,191</u></u>	<u><u>\$ 8,000</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**TREASURER TECHNOLOGY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>		
Collections	\$ 2,586	\$ 2,777
Interest income	14	32
<b>Total Cash Receipts</b>	<u>\$ 2,600</u>	<u>\$ 2,809</u>
<b>EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,600	\$ 2,809
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>2,591</u>	<u>5,191</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 5,191</u></u>	<u><u>\$ 8,000</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**CONCEAL CARRY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>		
Collections	\$ 553	\$ 457
<b>EXPENDITURES</b>	<u>\$ 3,494</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (2,941)	\$ 457
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>3,055</u>	<u>114</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 114</u></u>	<u><u>\$ 571</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**REGISTERED OFFENDER**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>		
Collections	\$ 1,520	\$ 1,500
<b>EXPENDITURES</b>	<u>\$ -</u>	<u>\$ 4,905</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 1,520	\$ (3,405)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>4,405</u>	<u>5,925</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 5,925</u></u>	<u><u>\$ 2,520</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**COUNTY ATTORNEY FORFEITURE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>		
Collections	<u>\$ 9,837</u>	<u>\$ 18,759</u>
<b>EXPENDITURES</b>	<u>\$ 2,853</u>	<u>\$ 6,587</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ 6,984</u>	<u>\$ 12,172</u>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>6,001</u>	<u>12,985</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 12,985</u></u>	<u><u>\$ 25,157</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**SADDLE CREEK BOND AND INTEREST**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>		
Special assessments	\$ 13,079	\$ 13,079
<b>EXPENDITURES</b>		
Interest	\$ -	\$ -
Debt consolidation	31,667	13,079
<b>Total Expenditures</b>	<u>\$ 31,667</u>	<u>\$ 13,079</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (18,588)	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>18,588</u>	<u>-</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**BRIDGE BOND WILLARD**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>		
Miscellaneous Collections	<u>\$ -</u>	<u>\$ 933,255</u>
<b>EXPENDITURES</b>		
Contractual	<u>\$ -</u>	<u>\$ 859,270</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ 73,985</u>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>-</u>	<u>-</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ -</u></u>	<u><u>\$ 73,985</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**BOND AND INTEREST #3**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

		<b>2017</b>		<b>Variance</b>
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 299,270	\$ 231,681	\$ 234,828	\$ (3,147)
Delinquent	1,373	3,597	-	3,597
Motor vehicle	10,009	29,320	27,119	2,201
Recreational vehicle	192	563	568	(5)
16/20 vehicle	707	637	1,752	(1,115)
Commercial vehicle	353	1,030	914	116
Other reimbursements	58,795	-	-	-
Miscellaneous collections	31,667	44,744	-	44,744
<b>Total Cash Receipts</b>	<u>\$ 402,366</u>	<u>\$ 311,572</u>	<u>\$ 265,181</u>	<u>\$ 46,391</u>
<b>EXPENDITURES</b>				
Principal	\$ 180,000	\$ 220,000	\$ 220,000	\$ -
Interest	87,693	58,245	58,245	-
Contractual	-	88,232	50,015	38,217
<b>Total Expenditures</b>	<u>\$ 267,693</u>	<u>\$ 366,477</u>	<u>\$ 328,260</u>	<u>\$ 38,217</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 134,673	\$ (54,905)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>-</u>	<u>134,673</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 134,673</u>	<u>\$ 79,768</u>		



**WABAUNSEE COUNTY, KANSAS**  
**BRIDGE CONSTRUCTION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
<b>RECEIPTS</b>		
Interest income	\$ 5,545	\$ -
<b>EXPENDITURES</b>		
Transfers	\$ 1,890,736	60,245
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,885,191)	\$ (60,245)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,945,436</u>	<u>60,245</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 60,245</u></u>	<u><u>\$ -</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**AGENCY FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
For the Year Ended December 31, 2017

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
<b>Distributable Funds</b>				
Current tax	\$ 7,354,859	12,458,635	12,139,927	\$ 7,673,567
Redemptions	56,699	180,784	163,334	74,149
Delinquent personal property tax	17,499	18,496	17,498	18,497
Sales and compensating tax	15,694	278,299	278,036	15,957
Motor vehicle tax	39,041	1,050,713	1,052,433	37,321
Recreational vehicle tax	471	19,989	20,308	152
Sand royalty	-	265	265	-
Motor vehicle registration	330	634,712	634,726	316
Sales tax fee	29	383	388	24
Prosecutor's training	3,000	1,827	983	3,844
Heritage trust fund	1,412	5,553	5,604	1,361
County and township road	-	75,437	75,437	-
Suspense	3,007	3,143	4,963	1,187
Returned check	(231)	4,713	6,437	(1,955)
Commercial vehicle	-	35,200	35,158	42
Excess receipts	-	15,692	15,692	-
Drivers licenses	124	21,092	21,092	124
Worthless check fees	225	-	225	-
Neighborhood revitalization	-	50,350	50,350	-
Zoning contingency bond	10,000	22,500	-	32,500
<b>Total Distributable Funds</b>	<b>\$ 7,502,159</b>	<b>\$ 14,877,783</b>	<b>\$ 14,522,856</b>	<b>\$ 7,857,086</b>
<b>State Funds</b>				
Educational building	\$ -	\$ 82,663	\$ 82,663	\$ -
Institutional building	-	41,332	41,332	-
State motor vehicle	-	10,794	10,794	-
State correctional	-	-	-	-
<b>Total State Funds</b>	<b>\$ -</b>	<b>\$ 134,789</b>	<b>\$ 134,789</b>	<b>\$ -</b>
<b>Subdivision Funds</b>				
Cities	\$ -	\$ 706,290	\$ 706,290	\$ -
Townships	(6)	1,068,181	1,068,175	-
School districts	-	4,964,837	4,964,837	-
Cemeteries	-	42,033	42,008	25
Watersheds and drainage	-	91,761	91,761	-
Fire districts	-	475,712	475,712	-
Sewer districts	32,121	5,760	2,767	35,114
Ambulance districts	54,709	364,143	373,703	45,149
Lake Wabaunsee improvement	-	86,995	86,995	-
Community Improvement district	14,324	40,213	40,772	13,765
Flint View Improvement	738	-	-	738
<b>Total Subdivision Funds</b>	<b>\$ 101,886</b>	<b>\$ 7,845,925</b>	<b>\$ 7,853,020</b>	<b>\$ 94,791</b>
<b>Office Cash</b>				
Clerk of the District Court	\$ 133,201	\$ 320,035	\$ 381,366	\$ 71,870
County Clerk	287	9,714	9,409	592
Law Library	3,044	7,825	6,575	4,294
Register of Deeds	338	117,211	117,549	-
Sheriff	73,043	64,132	115,376	21,799
Treasurer - Special Auto	1,009	66,124	66,125	1,008
<b>Total Office Cash</b>	<b>\$ 210,922</b>	<b>\$ 585,041</b>	<b>\$ 696,400</b>	<b>\$ 99,563</b>
<b>Total Agency Funds</b>	<b>\$ 7,814,967</b>	<b>\$ 23,443,538</b>	<b>\$ 23,207,065</b>	<b>\$ 8,051,440</b>